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**MONTENEGRO
GOOD LOCAL GOVERNANCE**

***TREASURY SYSTEM USER
PROCEDURES FOR A
MUNICIPAL TREASURY***

Prepared by

The Urban Institute



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Pursuant to Article 66 and Article 67 of the Law on Local Government Finance (“Official Gazette of the Republic of Montenegro”, No. 42/2003) and Article 2 of the Local Government Treasury Directions, the Secretariat for Finance enacts

TREASURY SYSTEM USER PROCEDURES

On manner of completion of the municipal treasury forms with concrete examples

MANUAL FOR USERS OF THE MUNICIPAL TREASURY SYSTEM

INTRODUCTION

“Treasury Interim System”

1. Definitions

2. Compliance with Legislation

Enacted in accordance with Budget Law; Law on Local Government Finance and Local Government Treasury Directions.

3. Finance Officer’s Manual – supporting documentation to be used in implementation of the treasury operations – “package” of regulatory and legislative documentation, which regulates the treasury system operations on the municipal level:

Budget Law – systemic law enacted by Parliament

Law on Local Government Finance – systemic law which closely defines financial operations of municipalities; adopted by Parliament of the Republic of Montenegro, which enacts amendments as proposed by the Ministry of Finance.

Local Government Treasury Directions with Forms – issued by Mayor and published by the “Official Gazette of the Republic of Montenegro – Municipal Regulations”. Amended by a decree/decision issued by Mayor

Treasury System Procedures (how to complete the forms) –

Treasury System Users Manual – issued by the Secretary for Finance; amended by Instruction issued by the Secretary of Finance upon the proposal of the Head of the spending unit.

Supplementary orders and instructions for treasury system implementation – issued as required by the Secretary for Finance

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- b. Sub-allocations
- c. Commitment control

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- Ledger codes – detail of dissection

Structure

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Code structure -

Budget and Ledger code segments

Budget segment based on Economic Classification

Ledger segment to 3 levels of dissection below

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b. Commitments and procurement

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7. End of Fiscal year procedures

8. Audit requirements

GOVERNMENT TREASURY OPERATIONS PROCEDURES (For Employees of Local Government Treasury within Secretariat of Finance)

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Link to Budget Economic/Functional Classification

Ledger codes – detail of dissection

Structure

Organization code – spending unit / budget user and sub-unit (spending org)

Code structure -Budget and Ledger code segments

Budget segment based on Economic Classification

Ledger segment to 3 levels of dissection below budget

Maintenance/update

Maintenance of Treasury General Ledger

Maintenance of Finance Officers' Register

Processing Accounting Documents

Authorizing Officer Procedures

Bank Account Management

Opening and Closing Government Bank Accounts

Bank account reconciliation

Cash Management – maintenance of balances

Revenue and Expenditure Projections

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Overview

Description of processes - navigation

Description of screens/Data entry of Forms

Update procedures – maintenance procedures

Reporting – format, printing, distribution

Chart of Accounts – input, maintenance, printing and distribution

End of fiscal year procedures

DEFINITIONS (closely define the content of the forms)

General Ledger Codes – a unique set of codes that combined with the Spending Organization Code from the batch header, introduced right below the number of form, uniquely identifies an item in the Treasury General Ledger. Together with a corresponding Organization Code, each item in the General Ledger is therefor directly associated with an item in the annual Budget Law.

A typical General Ledger code consists of two main components – a budget and an accounting component. The budget component reflects the six-character Economic Classification: four-character Economic Classification and two-character Sub-Economic Classification which make together the synthetic code in accordance to the planned items /codes stated in the annual budget. The accounting component consists of three extended levels of dissection, each level providing the necessary detail to record expenditure in the General Ledger. The following is an example of a typical General Ledger Code:

- ⇒ 4112 – Compensation for employees - the budget economic classification code against which the budget appropriations are recorded.
- ⇒ 00 – additional zeros that make up the synthetic code. Analytical and sub-analytical accounts are dissected in accordance with the gazetted Rulebook on Accounting and Chart of Accounts (Articles: 30, 31, 32, and 33).

Commitment Register – a register maintained by the Certifying Officer for the purposes of recording **Commitment Authorities** issued on behalf of a Spending Organization.

Commitment Indicator - is a special code used to inform the Treasury General Ledger system of the status of each commitment affected by a Payment Request. The Indicator box is left blank to inform the Treasury General Ledger that a commitment is partially used up by a payment. The system keeps the value of a commitment outstanding until either the commitment is ultimately used up or cancelled. Where a commitment is fully used up or completed by a payment request, an “X” should be placed in the Indicator box to inform the Treasury General Ledger system to cancel any remaining commitment value after the payment is made.

Commitment Number – a six-character number that uniquely identifies an individual Commitment Authority. The commitment number is made up of two components, a four-character number issued by a spending organization (see **Commitment Register**) and a two-character number representing the specific line number of the Commitment Authority. For example a spending organization issues a Commitment Authority and allocates the number 1025 to it. The commitment is written against line 5 of the Commitment Authority Request form. The full Commitment Authority number recorded in the Treasury General Ledger is 1025 05.

Data Field – a group of boxes on an accounting form that a Finance Officer is to complete with the necessary information to process a transaction in the Treasury General Ledger.

Payment Order – or transfer order is the request by the Local Government Treasury to the Bank to make a payment on behalf of a spending organization.

Payment Request Register – a register maintained by the Certifying Officer for the purposes of recording **Budget Expenditure and Payment Requests (Form 2)** issued on behalf of a Spending Organization.

Spending Organization Code – a unique code that identifies a Spending Organization in the Treasury General Ledger. Each code is comprised of three segments – a two character Budget Organization Code, a one character Budget Sub-organization Code and a three character General Ledger Sub-organization Code. All the fields at any time must be filled in. Sub-organization code must never be all zeros, whereby the 001 is used for direct budget user, whereas in the case of public institutions as budget sub-users than 002 is inserted and so on. The following are examples of Spending Organization Codes:

012 0 001 – Mayor's Office .

07 1 001 – Secretariat for Economy and Common Services

07 4 001 – Public Institution Cultural Center

07 6 002 – Sports Clubs, Chess Club "Mimoza", Tivat

All spending organizations have a least one General Ledger Sub-organization code that identifies the originating location of transactions, normally representing the central or main office of that organization. Additional Sub-organization codes can be created by the Treasury according to the needs of spending organizations.

Supporting Documentation – the specific documentation that supports the decision, approval and process of making a payment. This can include copies of the various types of contracts listed in the Public Procurement Law, including Purchase Orders, or invoices, letters, instructions from Chief Finance Officers or any other written material relating to the procurement process that clearly indicates to appointed Finance Officers that payment should be made.

The Chart of Accounts of the Budget and Budget Users

The standard classification framework contains three main components for classifying financial data, as follows:

- organizational classification,
- functional classification,

- economic classification.

The Rulebook on Accounting and Chart of Accounts of the Budget and Extra-budgetary Funds stipulates the following:

“The Chart of Accounts shall determine the numerical designations and names of individual accounts in which the budget and budget users shall show in book-keeping their assets, liabilities, ownership sources, inflows (revenues and receipts) and outflows (expenses and issuances).

If the prescribed accounts are not sufficient for the needs of the budget and budget users with respect to showing individual business changes, it is foreseen that the accounts may be supplemented under the approval of the Ministry of Finance only.

All accounts in the Chart of Accounts shall have 6-digit designations, which means that accounts with either more or less than six digits shall not be used for making entries.

In case of a need, the parties obliged to maintain accounts shall provide additional data in subsidiary ledgers, i.e., in analytical records.

Commitment Register

In accordance with Treasury Direction 50 each Certifying Officer will maintain a Commitment Register. The details of every commitment issued by a Spending Organization will be recorded in the Commitment Register.

The Commitment Register includes the following details:

- *Registration Number* – a sequential and unique number issued for each Commitment issued by the Spending Organization.
- *Date of Registration* – the date on which the Commitment Authority is issued.
- *Amount* – the total value of the Commitment Authority.
- *Recipient* – the name of the payee or recipient, usually the intended provider of the materials or services.
- *Reference Number* – the invoice or other primary supporting documentary evidence such as a Purchase Order or contract number. This data can be entered at a later date if it is not known at the time of the issuing of the Commitment Authority,.
- *Treasury Date* – the date on which the Commitment Authority was passed to the Treasury for processing.
- *Processed Date* – the date on which the Commitment Authority was processed by the Government Treasury and recorded in the Treasury General Ledger.
- *Payment Number* – the registration number of the Payment Request paid against the Commitment.
- *Payment Date* – the date on which a Payment Request was paid by the Government Treasury against this Commitment.

Commitment Authority Request

A Commitment is created when a payment from the Treasury Consolidated Account is likely to be made as a result of the procurement of goods, supplies or services. This is usually conducted when the cost of the goods or service is known but before the goods are purchased or delivered, or the service completed. A Spending Organization completes a Government Treasury supplied Commitment Authority form, or *Form 4*. The Form 4 is prepared by a Finance Officer in duplicate and presented to Financial Officers who have the authority to approve and certify commitments. All boxes (called *data fields*) on the form are to be completed with the required information and no part of a data field is to be left blank.

The Form 4 consists of three parts:

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- Part A, Commitment Request – to be completed by the Spending Organization specifying the commitments to be recorded against the Treasury General Ledger codes required to record the planned expenditure.
- Part B, Commitment Approval – to be completed by the Spending Organization with signatures of the Finance Officers appointed to give commitment approval and certification necessary for the Treasury to accept and record the commitment.
- Part B, Commitment Authorization – to be completed by the Government Treasury with the final authorization by the appointed Authorizing Officer and the result of the action of processing the payment in the Treasury General Ledger.

Failure to complete the required data in any part of the Form 4 will result in the rejection of the requested payment by the Government Treasury.

Completing Part A - Commitment Request

The Commitment Request consists of two groups of information – batch header data and transaction data. The batch header data is required for processing through the Treasury General Ledger system and consists of the following:

- *Organization* – the title of the spending organization should be written here. The words used should be sufficient to identify the spending organization.
- *Commitment Batch Number* – each Form 4 prepared by a spending organization must be issued with a unique, sequential number which should match the registration number entered for that payment in the Commitment Register maintained by the Certifying Officer.
- *Spending Organization Code* – the full six-character organization code should be written here.
- *Total Commitments* – the total of all transactions to be recorded in the General Ledger relating to this Commitment Authority Request. Note that the values in Totals 1 and 2 on the Form 4 should all be equal.

Commitment transactions are entered on the Form 4 using a separate line for each intended entry to the Treasury General Ledger. Normally this will be a transaction for every entry against a separate General Ledger code. For example, the Ministry Health has a commitment of 750 EUR for fuel that is to be split with 500 EUR to be recorded against code 4134 00 60200 (petrol) and 250 EUR against code 4134 00 60300 (diesel). Each of these is written one per line on the form as individual commitments to be recorded in the Treasury General Ledger. The commitment transaction data consists of the following:

- *Reason for Commitment* – a short precise description of the reason for a commitment of funds allocation.
- *General Ledger Code* – using the General Ledger Code Book select the correct code for the intended commitment. Each box in the General Ledger code field on each line must contain a code character.
- *Ledger Charging Value* – the amount of each individual charging to the Treasury General Ledger.
- *Total Ledger Charging* – the total of all the values charged to the Treasury General Ledger relating to this Commitment Authority Request. Note that the values in Total 2 must equal the value in Totals 1 on the batch header section of the Form 4.

Where a Spending Organization has more than nine commitments to record, the Form 4 can be supported by a Form 4A (Commitment Authority Request List) which allows the recording of up to 99 commitments. If a Form 4A is used the total value of the commitments listed on a Commitment Authority should be carried forward to the Form 4 so that the Totals 1 and 2 include the values of all listed commitments for that Commitment Batch. If a Form 4A is used it must be attached to the Form 4.

Completing Part B - Commitment Approval

Part B of the Form 4 has two sections to show the certificates of the appointed Certifying Officer and Approving Officer.

The certificate by the Certifying Officer must be strictly in accordance with the provisions of Treasury Direction 49. After satisfying himself that the Commitment Authority Request may be properly made, the Certifying Officer enters his name and signs the Form 4 in the space provided. The signature should be dated with the actual date of certification.

The certification by the Approval Officer must be strictly in accordance with Treasury Direction 51. After he is satisfied that the Commitment Authority Request may be approved the Approval Officer enters his name and signs the Form 4 in the space provided. The signature should be dated with the actual date of approval.

Following the completion of Part B, the original copy of the Form 4 is submitted to the Government Treasury. The duplicate copy is retained by the Spending Organization and kept with the supporting documentation.

Completing Part C – Commitment Authorization

Part C of the Form 4 is reserved for use by the Government Treasury. The Government Treasury conducts a final authorization of the Commitment Authority Request and records the commitment transactions against the nominated items in the Treasury General Ledger.

The Government Treasury will record in a Batch Register the date of receipt, batch number, amount and subsequent action of each Form 4 presented for processing by Spending Units.

Any errors detected by the Government Treasury will result in the suspension of the process and the rejection and return of the Form 4 unprocessed to the Spending Organization for correction.

The Authorizing Officer must authorize each Form 4 in accordance with the provisions of Treasury Direction 52. After ensuring that the Form 4 is correctly certified and approved by the Certifying and Approval officers appointed for the Spending Organization submitting the Form 4, the Authorizing Officer passes it to the Treasury Operations Officer responsible for recording transactions in the Treasury General Ledger System.

The Operations Officer will initial the Form 4 in the box provided to show the status of the transactions. If the Form 2 is processed successfully it is returned to the Authorizing Officer who, if he is satisfied that the commitment may be authorized, enters his name and signs the Form 4 in the space provided. The signature should be dated with the actual date of authorization.

Suspension or Rejection of Commitment Authority Requests

The Authorizing Officer can reject any payment that is factually or numerically incorrect, including circumstances where the correct signatures of Certifying or Approving Officers are not present.

The most common errors detected during processing by the Treasury General Ledger system include –

- *Incorrect spending organization* – the stated organization code does not exist.
- *Duplicate batch number* – the stated batch number has been used by a previous commitment batch.
- *Incorrect coding* – the stated General Ledger Code does not exist in the General Ledger.
- *Insufficient allocation* – the amount of the Commitment Authority Request will exceed the current total funds allocation for the stated General Ledger item.

When rejecting a Form 4 the Authorizing Officer may choose to either:

- where the error is considered minor, suspend processing of the Form 4 and request the Spending Organization to come to the Government Treasury and correct the error; or
- where the error is serious or cannot be corrected at the Government Treasury, reject and return the Form 4 to the Spending Organization for correction or cancellation as appropriate.

Under no circumstances must an Authorizing Officer amend or change a Form 4 submitted by a Spending Organization. The reason for rejection should be clearly marked on the Form 4. Any correction subsequently made by a Spending Unit must be signed by the properly appointed Finance Officer and must be made adjacent to the correction. Where an appointed Finance Officer is unable to attend the Government Treasury or it is not appropriate to amend the Form 4, the Spending Organization may instead provide a correctly completed and signed replacement form.

A corrected Form 4 can be resubmitted and processed in the normal manner.

Updating the Commitment Register

Each week, or at other times determined by the Government Treasury, Spending Organizations will be provided with a report from the Treasury General Ledger system listing the commitments processed on behalf of Spending Organizations. Certifying Officers should immediately update their Commitment Registers with the information from this report, noting those commitments processed and querying any differences between records.

Budget Expenditure and Payment Request

All payments of government moneys from funds appropriated from the annual Budget Law or paid from a Government bank account, shall be made in accordance with the provisions of Section IV of the Treasury Directions and these Procedures. The Minister of Finance will advise or direct spending organizations in the use of any different procedures where the strict following these procedures is not appropriate.

Payment Request Register

In accordance with Treasury Direction 60 Certifying Officers will maintain a Payment Request Register. The details of every payment issued by a Spending Organization will be recorded in the Payment Request Register.

The Payment Request Register includes the following details:

- *Registration Number* – a sequential and unique number issued for each Payment Request issued by the Spending Organization.
- *Date of Registration* – the date on which the Payment Request is issued.
- *Amount* – the total value of the Payment Request.
- *Recipient* – the name of the payee or recipient, usually the provider of the materials or services.
- *Reference Number* – the invoice or other primary supporting documentary evidence such as a Purchase Order or contract number.
- *Commitment Number* – the six-character number of the Commitment Authority against which the payment is to be made.
- *Treasury Date* – the date on which the Purchase Order was passed to the Treasury for processing.
- *Payment Date* – the date on which the Payment Request was processed by the Government Treasury.

Completing the Budget Expenditure and Payment Request Form

A Spending Organization completes a Government Treasury supplied Budget Expenditure and Payment form, or Form 2, whenever a payment is to be made. The *Form 2* is prepared by a Finance Officer in duplicate and presented to Financial Officers who have the authority to approve and certify payments. All boxes (called *data fields*) on the form are to be completed with the required information and no part of a data field is to be left blank.

The Form 2 consists of three parts:

- Part A, Payment Request – to be completed by the Spending Organization specifying the expenditure transactions to be charged to the Treasury General Ledger codes required to record the requested payment.

- Part B, Payment Approval – to be completed by the Spending Organization stating the payment order details of the payment request supported by signatures of the appointed Finance Officers giving payment approval and certification necessary for the Treasury to make the payment.
- Part B, Payment Authorization – to be completed by the Government Treasury indicating final authorization by the appointed Authorizing Officer and the result of the action of processing the payment in the Treasury General Ledger and passing a payment order to the bank system.

Failure to complete the required data in any part of the Form 2 will result in the rejection of the payment request by the Government Treasury.

Completing Part A - Payment Request

The Payment Request consists of two groups of information – batch header data and transaction data. The batch header data is required for processing through the Treasury General Ledger system and consists of the following:

- *Organization* – the title of the spending organization should be written here. The words used should be sufficient to identify the spending organization.
- *Payment Number* – each Form 2 prepared by a spending organization is issued with a unique, sequential number which must match the registration number entered for that payment in the Payment Request Register maintained by the Certifying Officer.
- *Spending Organization Code* – the full six-character organization code should be written here.
- *Total Payment* – the total of all transactions to be recorded in the General Ledger relating to this Payment Request. Note that the values in Totals 1, 2 and 3 on the Form 2 should all be equal.

The transactions are entered on the Form 2 using a separate line for each intended entry to the Treasury General Ledger. Normally this will be a transaction for every entry against a separate General Ledger code. For example, the Ministry for Education and Science has a payment of 500 EUR for educational supplies that is to be split with 200 EUR to be charged against code 4132 00 25051 (Staff training supplies) and 300 EUR against code 4132 00 25056 (Recreational materials and supplies). A separate line will thus be used for each code in the General Ledger. The transaction data consists of the following:

- *General Ledger Code* – using the General Ledger Code Book select the correct code for the intended expenditure. Each box in the General Ledger code field on each line must contain a code character.
- *Commitment Number* – the unique commitment number allocated to the commitment against which the payment request is paid. A commitment must be recorded in the Treasury General Ledger prior to the Payment Request.
- *Indicator* – to determine the status of a commitment after a payment has been made. Leave the indicator box blank if the commitment is only partially paid or continuing, and place an “X” in the box if the commitment is fully used up or completed by the payment.
- *Ledger Charge Value* – the amount of the charging to the Treasury General Ledger against the nominated code.
- *Total Ledger Charges* – the total of all the values charged to the Treasury General Ledger relating to this Payment Request. Note that the values in Total 2 must equal the value in Totals 1 and 3 on the Form 2.

Completing Part B - Payment Approval

Part B of the Form 2 has four sections - the information necessary for the Government Treasury to effect the Payment Order that will be passed to the Central Bank, the certificates of the appointed Certifying Officer and Approving Officer, and evidence of supporting documentation.

The Payment Order information consists of the following:

- *Payment Order Account Number* – the number of the bank account from which the payment will be made. Normally this will be the main Government Treasury consolidated current account held at the Central Bank.
- *Payee* – the full name of the recipient of the payment. This should be the same name as the name of the recipient's bank account
- *Recipient Account Number* – the number of the bank account held by the recipient of the payment
- *Bank and Branch* – the name or number of the bank, and bank branch if required, where the recipient's bank account is held.
- *Amount* – the value of the payment to be paid to the recipient's bank account. Note the value of Amount 3 must be equal to the value totals in 1 and 2.

- *Purpose of Payment* – a brief description of the purpose of the payment in 32 characters. This will be transmitted to the recipient's bank account with the payment.

The certificate by the Certifying Officer must be strictly in accordance with the provisions of Treasury Direction 59. After satisfying himself that the payment may be properly made, the Certifying Officer enters his name and signs the Form 2 in the space provided. The signature should be dated with the actual date of certification.

The certification by the Approval Officer must be strictly in accordance with Treasury Directions 61 and 62. After he is satisfied that the payment may be approved the Approval Officer enters his name and signs the Form 2 in the space provided. The signature should be dated with the actual date of approval.

The last section contains check boxes where the Certifying Officer indicates the types of primary Supporting Documents that accompany the Form 2 by writing "X" in the appropriate box.. These documents are sighted and checked by each Finance Officer conducting a task in the payment control process.

Following the completion of Part B, the original copy of the Form 2 and attached primary Supporting Documentation is submitted to the Government Treasury. The duplicate copy is retained by the Spending Organization and filed with any remaining supporting documentation.

Completing Part C - Payment Authorization

Part C of the Form 2 is reserved for use by the Government Treasury. The Government Treasury conducts a final authorization of the Payment Request and prepares a Payment Order to Central Bank on behalf of the Spending Organization. As part of this process the transactions are recorded against the nominated items in the Treasury General Ledger.

The Government Treasury will record in a Batch Register the date of receipt, batch number, amount and subsequent action of each Form 2 presented for processing by Spending Units.

Any errors detected by the Government Treasury will result in the suspension of the process and the rejection and return of the Form 2 unpaid to the Spending Organization for correction.

The Authorizing Officer must authorize each Form 2 in accordance with the provisions of Treasury Direction 63. After ensuring that the Form 2 is correctly certified and approved by the Certifying and Approval officers appointed for the Spending Organization submitting the Form 2, the Authorizing Officer passes it to

the Treasury Operations Officer responsible for recording transactions in the Treasury General Ledger System.

The Operations Officer will initial the Form 2 in the box provided to show the status of the transactions. If the Form 2 is processed successfully it is returned to the Authorizing Officer who, if he is satisfied that the payment may be authorized for payment, enters his name and signs the Form 2 in the space provided. The signature should be dated with the actual date of authorization.

Suspension or Rejection of Payment Requests

Under the provisions of Treasury Direction 64 the Authorizing Officer can suspend the processing of a Form 2 where he requires additional supporting documentation, or clarification that the payment process has been properly conducted. Under Treasury Direction 65 the Authorizing Officer can reject any payment that is factually or numerically incorrect, including circumstances where the correct signatures of Certifying or Approving Officers are not present.

The most common errors detected during processing by the Treasury General Ledger system include –

- *Incorrect spending organization* – the stated organization code does not exist.
- *Duplicate batch number* – the stated batch number has been used by a previous payment batch.
- *Incorrect coding* – the stated General Ledger Code does not exist in the General Ledger.
- *Incorrect Commitment* – the stated commitment number does not exist in the General Ledger against the code or spending organization stated.
- *Insufficient allocation* – the amount of the Payment Request will exceed the current total funds allocation for the stated General Ledger item.

When rejecting a Form 2 the Authorizing Officer may choose to either:

- where the error is considered minor, suspend processing of the Form 2 and request the Spending Organization to go to the Government Treasury and correct the error; or
- where the error is serious or cannot be corrected at the Government Treasury, reject and return the Form 2 to the Spending Organization for correction or cancellation as appropriate.

Under no circumstances must an Authorizing Officer amend or change a Form 2 submitted by a Spending Organization. The reason for rejection should be clearly marked on the Form 2. Any correction subsequently made by a Spending Organization must be signed by the properly appointed Finance Officer and must be made adjacent to the correction. Where an appointed Finance Officer is unable to attend the Government Treasury or it is not appropriate to amend the

Form 2, the Spending Organization may instead provide a correctly completed and signed replacement form.

A corrected Form 2 can be resubmitted and processed in the normal manner.

Processing the Payment Order

The Authorizing Officer passes the completed Form 2 to the Treasury Operations Officer responsible for preparing Payment Orders for the Central Bank. When the Payment Order is issued the Treasury Operations Officer enters his name and signs on the Form 2 in the space provided. The signature should be dated with the actual date of completion.

Updating the Payment Request Register

Each week, or at other times determined by the Government Treasury, spending organizations will be provided with a report from the Treasury General Ledger system listing the Payment Requests processed on behalf of spending organizations. Certifying Officers should immediately update their Payment Registers with the information from this report, noting those payments processed and querying any differences between records.

Payment Request Without Commitment

Payments of government moneys for certain regular or periodic payments are made without commitment and processed in a slightly different manner than other payments. The most common payment in this category is salary for government employees. The Minister of Finance will determine which other types of payments will be included in this category.

Registering Payment Requests Without Commitment

In accordance with Treasury Direction 60 Certifying Officers will maintain a Payment Request Register. The details of every payment issued by a Spending Organization will be recorded in the Payment Request Register.

The Payment Request Register includes the following details:

- *Registration Number* – a sequential and unique number issued for each Payment Request issued by the Spending Organization.
- *Date of Registration* – the date on which the Payment Request is issued.
- *Amount* – the total value of the Payment Request.
- *Recipient* – the name of the payee or recipient, usually the provider of the materials or services.
- *Reference Number* – the invoice or other primary supporting documentary evidence such as a Purchase Order or contract number.
- *Commitment Number* – the six-character number of the Commitment Authority against which the payment is to be made.
- *Treasury Date* – the date on which the Purchase Order was passed to the Treasury for processing.
- *Payment Date* – the date on which the Payment Request was processed by the Government Treasury.

Completing the Payment Request Without Commitment Form

A Spending Organization completes a Government Treasury supplied Payment Request Without Commitment form, or Form 2A, whenever a payment is to be made. The *Form 2A* is prepared by a Finance Officer in duplicate and presented to Financial Officers who have the authority to approve and certify payments. All boxes (called *data fields*) on the form are to be completed with the required information and no part of a data field is to be left blank.

The Form 2 consists of three parts:

- Part A, Payment Request – to be completed by the Spending Organization specifying the expenditure transactions to be charged to the Treasury General Ledger codes required to record the requested payment.

- Part B, Payment Approval – to be completed by the Spending Organization stating the payment details of the payment request supported by signatures of the appointed Finance Officers giving payment approval and certification necessary for the Treasury to make the payment.
- Part B, Payment Authorization – to be completed by the Government Treasury indicating final authorization by the appointed Authorizing Officer and the result of the action of processing the payment in the Treasury General Ledger and passing a payment order to the bank system.

Failure to complete the required data in any part of the Form 2 will result in the rejection of the payment request by the Government Treasury.

Completing Part A - Payment Request

The Payment Request consists of two groups of information – batch header data and transaction data. The batch header data is required for processing through the Treasury General Ledger system and consists of the following:

- *Organization* – the title of the spending organization should be written here. The words used should be sufficient to identify the spending organization.
- *Payment Number* – each Form 2 prepared by a spending organization is issued with a unique, sequential number which must match the registration number entered for that payment in the Payment Request Register maintained by the Certifying Officer.
- *Spending Organization Code* – the full six-character organization code should be written here.
- *Total Payment* – the total of all transactions to be recorded in the General Ledger relating to this Payment Request. Note that the values in Totals 1, 2 and 3 on the Form 2A should all be equal.

The transactions are entered on the Form 2A using a separate line for each intended entry to the Treasury General Ledger. Normally this will be a transaction for every entry against a separate General Ledger code. For example, the Ministry for Education and Science has a payment of 500 EUR for educational supplies that is to be split with 200 EUR to be charged against code 4132 00 25051 (Staff training supplies) and 300 EUR against code 4132 00 25056 (Recreational materials and supplies). A separate line will thus be used for each code in the General Ledger. The transaction data consists of the following:

- *General Ledger Code* – using the General Ledger Code Book select the correct code for the intended expenditure. Each box in the General Ledger code field on each line must contain a code character.
- *Commitment Number* – the unique commitment number allocated to the commitment against which the payment request is paid. A commitment must be recorded in the Treasury General Ledger prior to the Payment Request.
- *Indicator* – to determine the status of a commitment after a payment has been made. Leave the indicator box blank if the commitment is only partially paid or continuing, and place an “X” in the box if the commitment is fully used up or completed by the payment.
- *Ledger Charge Value* – the amount of the charging to the Treasury General Ledger against the nominated code.
- *Total Ledger Charges* – the total of all the values charged to the Treasury General Ledger relating to this Payment Request. Note that the values in Total 2 must equal the value in Totals 1 and 3 on the Form 2.

Completing Part B - Payment Approval

Part B of the Form 2 has four sections - the information necessary for the Government Treasury to effect the Payment Order that will be passed to the Central Bank, the certificates of the appointed Certifying Officer and Approving Officer, and evidence of supporting documentation.

The Payment Order information consists of the following:

- *Payment Order Account Number* – the number of the bank account from which the payment will be made. Normally this will be the main Government Treasury consolidated current account held at the Central Bank.
- *Payee* – the full name of the recipient of the payment. This should be the same name as the name of the recipient's bank account
- *Recipient Account Number* – the number of the bank account held by the recipient of the payment
- *Bank and Branch* – the name or number of the bank, and bank branch if required, where the recipient's bank account is held.
- *Amount* – the value of the payment to be paid to the recipient's bank account. Note the value of Amount 3 must be equal to the value totals in 1 and 2.

- *Purpose of Payment* – a brief description of the purpose of the payment in 32 characters. This will be transmitted to the recipient's bank account with the payment.

The certificate by the Certifying Officer must be strictly in accordance with the provisions of Treasury Direction 59. After satisfying himself that the payment may be properly made, the Certifying Officer enters his name and signs the Form 2 in the space provided. The signature should be dated with the actual date of certification.

The certification by the Approval Officer must be strictly in accordance with Treasury Directions 61 and 62. After he is satisfied that the payment may be approved the Approval Officer enters his name and signs the Form 2 in the space provided. The signature should be dated with the actual date of approval.

The last section contains check boxes where the Certifying Officer indicates the types of primary Supporting Documents that accompany the Form 2 by writing "X" in the appropriate box.. These documents are sighted and checked by each Finance Officer conducting a task in the payment control process.

Following the completion of Part B, the original copy of the Form 2 and attached primary Supporting Documentation is submitted to the Government Treasury. The duplicate copy is retained by the Spending Organization and filed with any remaining supporting documentation.

Completing Part C - Payment Authorization

Part C of the Form 2 is reserved for use by the Government Treasury. The Government Treasury conducts a final authorization of the Payment Request and prepares a Payment Order to Central Bank on behalf of the Spending Organization. As part of this process the transactions are recorded against the nominated items in the Treasury General Ledger.

The Government Treasury will record in a Batch Register the date of receipt, batch number, amount and subsequent action of each Form 2 presented for processing by Spending Units.

Any errors detected by the Government Treasury will result in the suspension of the process and the rejection and return of the Form 2 unpaid to the Spending Organization for correction.

The Authorizing Officer must authorize each Form 2 in accordance with the provisions of Treasury Direction 63. After ensuring that the Form 2 is correctly certified and approved by the Certifying and Approval officers appointed for the Spending Organization submitting the Form 2, the Authorizing Officer passes it to

the Treasury Operations Officer responsible for recording transactions in the Treasury General Ledger System.

The Operations Officer will initial the Form 2 in the box provided to show the status of the transactions. If the Form 2 is processed successfully it is returned to the Authorizing Officer who, if he is satisfied that the payment may be authorized for payment, enters his name and signs the Form 2 in the space provided. The signature should be dated with the actual date of authorization.

Suspension or Rejection of Payment Requests

Under the provisions of Treasury Direction 64 the Authorizing Officer can suspend the processing of a Form 2 where he requires additional supporting documentation, or clarification that the payment process has been properly conducted. Under Treasury Direction 65 the Authorizing Officer can reject any payment that is factually or numerically incorrect, including circumstances where the correct signatures of Certifying or Approving Officers are not present.

The most common errors detected during processing by the Treasury General Ledger system include –

- *Incorrect spending organization* – the stated organization code does not exist.
- *Duplicate batch number* – the stated batch number has been used by a previous payment batch.
- *Incorrect coding* – the stated General Ledger Code does not exist in the General Ledger.
- *Incorrect Commitment* – the stated commitment number does not exist in the General Ledger against the code or spending organization stated.
- *Insufficient allocation* – the amount of the Payment Request will exceed the current total funds allocation for the stated General Ledger item.

When rejecting a Form 2 the Authorizing Officer may choose to either:

- where the error is considered minor, suspend processing of the Form 2 and request the Spending Organization to go to the Government Treasury and correct the error; or
- where the error is serious or cannot be corrected at the Government Treasury, reject and return the Form 2 to the Spending Organization for correction or cancellation as appropriate.

Under no circumstances must an Authorizing Officer amend or change a Form 2 submitted by a Spending Organization. The reason for rejection should be clearly marked on the Form 2. Any correction subsequently made by a Spending Organization must be signed by the properly appointed Finance Officer and must be made adjacent to the correction. Where an appointed Finance Officer is unable to attend the Government Treasury or it is not appropriate to amend the

Form 2, the Spending Organization may instead provide a correctly completed and signed replacement form.

A corrected Form 2 can be resubmitted and processed in the normal manner.

Processing the Payment Order

The Authorizing Officer passes the completed Form 2 to the Treasury Operations Officer responsible for preparing Payment Orders for the Central Bank. When the Payment Order is issued the Treasury Operations Officer enters his name and signs on the Form 2 in the space provided. The signature should be dated with the actual date of completion.

Updating the Payment Request Register

Each week, or at other times determined by the Government Treasury, spending organizations will be provided with a report from the Treasury General Ledger system listing the Payment Requests processed on behalf of spending organizations. Certifying Officers should immediately update their Payment Registers with the information from this report, noting those payments processed and querying any differences between records.

Journal Transfers

Journal transfers are special transactions used in the Treasury General Ledger to transfer or move values from one code to another, in accordance with Treasury Direction 66. The instances of usage of Journal Transfers are strictly controlled by the Government Treasury, particularly where values are moved between different budget items and spending units.

The most common use of Journal Transfers is to correct errors in coding made by the original charging to the General Ledger. For example the Secretariat for Legislation has charged a payment for printing costs to 4132 60000 (Conference costs) when it should have been charged to 4132 55200 (Specialist printing). A Journal Transfer may be submitted to the Government Treasury requesting the moving of the expenditure from 4132 60000 to 4132 55200.

Other uses of Journal Transfers are to record values in the General Ledger that cannot be recorded by any other means, or to record notional payments between Spending Organizations that need not pass through the bank account in accordance with Treasury Directions 73 and 74. These transactions can only be effected with the written permission of the Assistant Minister Government Treasury.

The Government Treasury will advise Spending Organizations of any restrictions on the use of Journal Transfers, including the timing and manner of making adjustments to previous financial years.

Completing a Journal Transfer

A Spending Organization completes a Government Treasury supplied Journal Transfer form, or *Form 3*, whenever an adjustment is to be made in the Treasury General Ledger. The Form 3 is prepared by a Finance Officer in duplicate and presented to Financial Officers who have the authority to approve and certify payments. All boxes (called *data fields*) on the form are to be completed with the required information and no part of a data field is to be left blank.

The Form 3 consists of three parts:

- Part A, Journal Transfer Request – to be completed by a spending organization specifying the transactions against the Treasury General Ledger codes required to be adjusted.
- Part B, Journal Transfer Approval – to be completed by a spending organization stating the payment details of the Journal Transfer request supported by signatures of the appointed Finance Officers giving approval and certification necessary for the Treasury to make the transfer.

- Part B, Journal Transfer Authorization – to be completed by the Government Treasury indicating final authorization by the appointed Authorizing Officer and the result of the action of processing the Journal Transfer in the Treasury General Ledger.

Failure to complete the required data in any part of the Form 3 will result in the rejection of the payment request by the Government Treasury.

Completing Part A – Journal Transfer Request

The Journal Transfer Request consists of two groups of information – batch header data and transaction data. The batch header data is required for processing through the Treasury General Ledger system and consists of the following:

- *Organization* – the title of the spending organization should be written here. The words used should be sufficient to identify the spending organization.
- *Journal Transfer Batch Number* – each Form 3 prepared by a spending organization must be issued with a unique, sequential number issued by the Certifying Officer. The Certifying Officer should keep a *register* of Journal Transfers recording information similar to that required for other transactions in these Directions, including date of issue, registration number, total expenditure value and date of processing by the Government Treasury
- *Spending Organization Code* – the full six-character organization code should be written here.
- *Total Journal Transfer* – the total of all transactions recorded in the General Ledger relating to this Journal Transfer Request. Note that the value of the total transactions should be zero.

Journal Transfer transactions are entered on the Form 3 using a separate line for each intended entry against the Treasury General Ledger. For example, in the General Ledger the Ministry of the Interior has recorded a payment for Computer Equipment incorrectly against the code for Office Furniture. When the mistake is discovered the Ministry subsequently raises a Journal Transfer to reduce the expenditure against the code for Office Furniture and increase expenditure against the code for Computer Equipment. The Journal Transfer transaction data consists of the following:

- *Organization Code* – the code of the spending organization initiating the Journal Transfer or, in the case of a notional transaction in accordance with Treasury Directions 73 and 74, the code of the spending organization to which a payment is made or value received if it is different to the spending organization initiating the Journal Transfer.

- *General Ledger Code* – using the General Ledger Code Book select the correct code for the intended commitment. Each box in the General Ledger code field on each line must contain a code character.
- *Debit Ledger Value* – the amount of each reduction in a value in the Treasury General Ledger.
- *Credit Ledger Value* – the amount of each increase in a value in the Treasury General Ledger.
- *Total Ledger Charging* – the total of all the values charged to the Treasury General Ledger relating to this Journal Transfer Request. Note that the sum of the values in Total 2 must be equal and match the zero value in Total 1 on the batch header section of the Form 3.
- *Reason for Journal Transfer* – a short precise description of the reason for the Journal Transfer.

Completing Part B – Journal Transfer Approval

Part B of the Form 3 has two sections containing the certificates of the appointed Certifying Officer and Approving Officer.

The certificate by the Certifying Officer must be strictly in accordance with the provisions of Treasury Directions 59 and 66. After satisfying himself that the transaction adjustment may be properly made, the Certifying Officer enters his name and signs the Form 2 in the space provided. The signature should be dated with the actual date of certification.

The certification by the Approval Officer must be in accordance with Treasury Directions 61 and 62. After he is satisfied that the transaction adjustment may be approved the Approval Officer enters his name and signs the Form 3 in the space provided. The signature should be dated with the actual date of approval.

Following the completion of Part B, the original copy of the Form 3 is submitted to the Government Treasury for processing. The duplicate copy is retained by the Spending Organization.

Completing Part C – Journal Transfer Authorization

Part C of the Form 3 is reserved for use by the Government Treasury. The Government Treasury conducts a final authorization of the Journal Transfer Request and records the transactions against the nominated items in the Treasury General Ledger.

The Government Treasury will record in a Batch Register the date of receipt, batch number, amount and subsequent action of each Form 3 presented for processing by Spending Units.

Any errors detected by the Government Treasury will result in the suspension of the process and the rejection and return of the Form 3 to the Spending Organization for correction.

The Authorizing Officer must authorize each Form 3 in accordance with the provisions of Treasury Direction 63, with the exception that no money actually leaves the government bank account. After ensuring that the Form 3 is correctly certified and approved by the Certifying and Approval officers appointed for the Spending Organization submitting the Form 3, the Authorizing Officer passes it to the Treasury Operations Officer responsible for recording transactions in the Treasury General Ledger System.

Where a Journal Transfer involves notional payments and receipts between spending organizations the Authorizing Officer will ensure that both spending organizations certify and approve the Form 3.

The Treasury Operations Officer will initial the Form 3 in the box provided to show the status of the transactions. If the Form 3 is processed successfully it is returned to the Authorizing Officer who, if he is satisfied that the payment may be authorized for payment, enters his name and signs the Form 3 in the space provided. The signature should be dated with the actual date of authorization.

Suspension or Rejection of Journal Transfers

Under the provisions of Treasury Direction 64 the Authorizing Officer can suspend the processing of a Form 3 where he requires additional supporting documentation, or clarification that the payment process has been properly conducted. Under Treasury Direction 65 the Authorizing Officer can reject any payment that is factually or numerically incorrect, including circumstances where the correct signatures of Certifying or Approving Officers are not present.

The most common errors detected during processing by the Treasury General Ledger system include –

- *Incorrect spending organization* – the stated organization code does not exist.
- *Duplicate batch number* – the stated batch number has been used by a previous payment batch.
- *Incorrect coding* – the stated General Ledger Code does not exist in the General Ledger.
- *Insufficient allocation* – the amount of the transaction increasing expenditure will exceed the current total funds allocation for the stated General Ledger item.

When rejecting a Form 3 the Authorizing Officer may choose to either:

- where the error is considered minor, suspend processing of the Form 3 and request the Spending Organization to go to the Government Treasury and correct the error; or
- where the error is serious or cannot be corrected at the Government Treasury, reject and return the Form 3 to the Spending Organization for correction or cancellation as appropriate.

Under no circumstances must an Authorizing Officer amend or change a Form 3 submitted by a spending organization. The reason for rejection should be clearly marked on the Form 3. Any correction subsequently made by a spending organization must be signed by the properly appointed Finance Officer and must be made adjacent to the correction. Where an appointed Finance Officer is unable to attend the Government Treasury or it is not appropriate to amend the Form 3, the spending organization may instead provide a correctly completed and signed replacement form.

A corrected Form 3 can be resubmitted and processed in the normal manner.

Updating the Journal Transfer Register

Each week, or at other times determined by the Government Treasury, spending organizations will be provided with a report from the Treasury General Ledger system listing the Journal Transfers processed on behalf of spending organizations. Certifying Officers should immediately update their Registers with the information from this report, noting those Journal Transfers processed and querying any differences between records.

STANDING ADVANCES

The procedures for the operation of Standing Advances should be read in conjunction with Section XI of the Treasury Directions.

Types of Standing Advances

Standing advances are issued to spending organizations to cover payments that are impractical or difficult to be processed through the normal Treasury payment system. The generally accepted reasons for standing advances fall into three categories:

1. Petty cash or change floats
2. Special purpose payments – high volume small value payments (e.g. travel allowances)
3. Special circumstances – e.g. spending organizations in remote locations.

Special advances are not to be used to make payments that under normal circumstances could be made using a Form 2 (Budget Expenditure and Payment Request) through the Treasury System. As a general rule standing advances should not be used to make salary payments, payments of bills for utilities, services and other invoices with a value over €50.

A special advance is paid from existing budget allocation. There are two Treasury General Ledger codes for the recording of the issue of standing advances according to the purpose of an advance – one for travel, against the Budget Economic Code for Travel, and one for other purposes under Material Costs.

Application and Approval of Standing Advances

All Standing Advances are approved and issued by the Minister of Finance. Spending organizations must complete a Form 8 (Request For Standing Advance) and submit it to the Government Treasury.

The Form 8 should include the following information:

- total amount of the Standing Advance. The size of the advance should be sufficient to meet the expected payment requirements for a specified time. For example an amount sufficient to meet normal petty cash payments in an office for one month.
- Name of requesting spending organization and name of the Finance Officer who will be responsible for the advance (called the Advance Holder). The responsible Finance Officer shall manage the advance, dispensing payments and keeping the required records and vouchers.

- Purpose of the Standing Advance. The reason for the Standing Advance should be clear and fall within the guidelines outlined in Treasury Direction 319 (a). If additional space is needed to explain the reason or there are special circumstances involved, requesting spending organizations should submit a memorandum signed by the Chief Finance Officer.
- Signatures of the responsible Finance Officer to whom the standing advance is issued and the requesting Chief Finance Officer.

Ministry of Finance

Government Treasury

REQUEST FOR STANDING ADVANCE

(This Section is completed by the Spending Organization requesting the Standing Advance)

To Minister of Finance

I hereby apply for a standing advance of €_____ - to be issued to Finance Officer

(name) _____ **(post) in the**

(Spending Organization)

for the purpose of _____
(attach supporting documentation if insufficient space)

Finance Officer (Advance Holder) _____

Chief Finance Officer _____ **Date:** _____

(This section to be completed by the Government Treasury)

To Authorizing Officer

Standing Advance No. _____ **in the sum of €** _____ **, for the purposes detailed above,**

is hereby approved and may be paid.

Assistant Minister (Government Treasury) _____ **Date:** _____

Form 8

The Assistant Minister, Government Treasury acting as the delegate of the Minister of Finance, approves requests for Standing Advances. Approval is given following consideration of the purpose or reason for the standing advance, the appropriateness of the level of the advance and the length of time the

advance will be active. Care should also be taken that the advance is not duplicated within the spending organization, or that an existing approved advance is in place that could be used or increased for the same purpose.

When a Standing Advance is approved the spending organization prepares a Form 2 and submits it to the Government Treasury for payment. The Payment Order section of the Form 2 should contain the necessary details to enable the designated Finance Officer acting as Advance Holder to receive the Standing advance.

The Treasury will keep a record in a register of each advance issued from the Treasury System to a spending organization. This record will be used to ensure that each advance is operated according to terms and conditions, and record when an advance is repaid and closed.

Operation of Standing Advances

In accordance with Treasury Direction 331 each Finance Officer responsible for a Standing Advance shall maintain a suitable Register. The details of every payment issued by a Spending Organization from a Standing Advance will be recorded in the Register of Standing Advances.

On the receipt of a standing advance the responsible Finance Officer within the spending organization should ensure that the advance is recorded in the Register of Standing Advances. All transactions affecting the advance, including details of payments made from the advance and any increase or decrease to the level of the advance, should be recorded separately in the Register. Responsible Finance Officers and Certifying Officers should also ensure that each payment made from the Standing Advance is supported by an invoice, receipt or voucher.

Each transaction made against the advance is recorded in the Register of Standing Advances under the following column headings:

- Payment Date – date of the transaction.
- Description of Payment – a brief description of the type, nature or reason for the transaction, including names of public servants receiving payments or special advances.
- Treasury General Ledger Code – full economic code against which the payment will be recorded in the Treasury General Ledger.
- Payment Amount – the value of the transaction.
- Total Payments to Date – the accumulated total of payments up to and including the current recorded transaction since the last advance replenishment.
- Advance received/replenished – the value of the initial received advance or the amount of the replenished part of the advance received from the Government Treasury.

- Total Advance – the total of the advance approved and issued by the Government Treasury.
- Balance of Advance – the total of the advance reduced by the accumulated total of payments and increased by the value of any replenishment received.
- Notes/Comments – any additional information that further identifies or clarifies a transaction or signal a future action relating to a transaction

Reimbursement of Standing Advances

When standing advances are used up or the total of the remaining unspent advance is considered too low for the advance to be effective, spending organizations may request replenishment or reimbursement of that portion of the advance that has been spent. The method of reimbursement is similar to making a normal payment using a Form 2 certified and approved in the same manner. The Certifying Officer will need to ensure that all relevant receipts, invoices and vouchers, including a completed and balanced Advances Register, are evidenced to support the Form 2.

Reimbursement of a Standing Advance is charged against individual General Ledger codes, as advised by the Government Treasury, representing the type of expenditure for each payment made from the advance. The reimbursed payments should be summarized and consolidated by General Ledger code and a copy of Register of Standing Advances and supporting documentation should be attached. The total of the amounts against General Ledger codes should equal the total of payments listed in the Register for Standing Advances and represent the total amount of the reimbursement. The Payment Order section of the Form 2 should also contain sufficient information to enable payment back to the advance holder.

Repayment of Standing Advances

Finance Direction 335 states that unless advised by the Minister of Finance, standing advances at the end of the fiscal year are repaid back to the original advances code in the General Ledger. The repayment will consist of the unspent balance of the advance plus the payments made from the advance. The timing and manner of repayment will be advised by Government Treasury circular to spending organizations prior to the end of the fiscal year.

Spending organizations permitted to carry over an advance into the next fiscal year will also be advised by Government Treasury on end of year procedures. As a rule all payments as at the end of the current fiscal year must be presented to the Government Treasury for recording in the Treasury General Ledger and subsequent reimbursement back to the spending organization, although such reimbursement may not be provided until the next fiscal year. To commence operations in the next fiscal year spending organizations must create a new

Register of Standing Advances. The total of payments and remaining cash balance of the advance as at 31 December are recorded in the columns “Total Payments to date” and “Balance of Advance”.

Montenegro Treasury System User Procedures – The Urban Institute

Example Register of Standing Advances

The following example register shows the recording of transactions from a typical Standing Advance including the recording of the initial advance and subsequent reimbursement of expenditure.

<i>Payment Date</i>	<i>Description of Payment</i>	<i>Treasury General Ledger Code</i>	<i>Payment Amount</i>	<i>Total Payments to date</i>	<i>Advance received/replenished</i>	<i>Total Advance</i>	<i>Balance of Advance</i>	<i>Notes/Comments</i>
1/10/02	New Advance	-	-	-	500,00	500,00	500,00	Advance received from Treasury
14/10/02	Computer Paper	41320010020	25,00	25,00	-	500,00	475,00	
17/10/02	Cleaning materials	41320030300	10,00	35,00	-	500,00	465,00	
25/10/02	Stationery	41320010090	15,50	50,50	-	500,00	449,50	
25/10/02	Travel advance – M. Milic	41330090030	50,00	100,50	-	500,00	399,50	Special Advance
30/10/02	Entertaining advance – minister	41290030010	75,00	175,50	-	500,00	324,50	
1/11/02	Computer disks	41320010090	8,00	183,50	-	500,00	316,50	
4/11/02	Travel advances – Reform Conference	41330090040	200,00	383,50	-	500,00	116,50	Special advances for P. Petrovic, B. Karadic, S. Brajovic and I. Vukovic.
11/11/02	Reimbursement of advance expenditure	-	-	-	383,50	500,00	500,00	From Treasury – Form 2 12345

